the steps of:

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A method of manufacturing a flash memory device, comprising

sequentially forming a tunnel oxide film and a first polysilicon film on a semiconductor substrate and then etching said first polysilicon film and a given region of said tunnel oxide film;

forming a lower oxide film on the entire structure;

performing a nitrification process to form a nitrogen layer below said lower oxide film;

performing an annealing process using an oxygen gas so that said nitrogen layer is moved on the surface of said lower oxide film, thus forming a 15 nitride film:

forming a upper oxide film on the entire surface to form a dielectric film consisting of said lower oxide film, said nitride film and said upper oxide film:

sequentially forming a second polysilicon film, a tungsten silicide film

20 and an anti-reflection film on the entire structure; and

patterning said anti-reflection film, said tungsten silicide film, said second polysilicon film and said dielectric film to form a control gate, and then patterning said first polysilicon film and said tunnel oxide film to form a floating gate.

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- 2. The method of manufacturing a flash memory device according to claim 1, wherein said lower oxide film is formed using DCS gas and N_2O or NO gas at the temperature of $810 \sim 850 \, ^{\circ}\text{C}$.
- 3. The method of manufacturing a/flash memory device according to claim 1, wherein said lower oxide film is formed in thickness of $35 \sim 100 \,\text{Å}$ at the deposition rate of $4 \sim 10 \,\text{Å/min}$.
- 4. The method of manufacturing a flash memory device according to claim 1, wherein said nitrification process is performed by introducing N₂O or NO of 1 $\sim 20\ell$ into the furnace at the temperature of 810 $\sim 850\,$ °C for $10\sim 20$ minutes, thus forming a nitrogen layer of $3\sim 5\,$ Å in thickness in said lower oxide film.
- 5. The method of manufacturing a flash memory device according to claim 1, wherein said annealing process using the oxygen gas is performed by introducing an oxygen gas of $5 \sim 20\ell$ into the furnace at the temperature of $850 \sim 950 \,^{\circ}$ for $5 \sim 20\ell$ minutes.
- 6. The method of manufacturing a flash memory device according to claim 1, wherein said upper oxide film is formed using DCS gas and N_2O or NO gas at the remperature of $810 \sim 850 \, ^{\circ}\text{C}$.

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- 7. The method of manufacturing/a flash memory device according to claim 1, wherein said upper oxide film is formed in thickness of 35 \sim 100 Å at the deposition rate of 4 \sim 10 Å/min.
- The method of manufacturing a flash memory device according to claim 1, wherein said second polysilicon film is formed in a double structure of a doped polysilicon film and an undoped polysilicon film.
- 9. The method of manufacturing a flash memory device according to claim 8 wherein said polysilicon film and said undoped polysilicon film is deposited at the ratio of 4:1 ~ 7:1.